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ELECTRONIC THESIS AND DISSERTATION UNSYIAH

TITLE

EVALUASI PENGENDALIAN KEAMANAN SISTEM INFORMASI AKUNTANSI PADA BUMN DI KOTA BANDA ACEH

ABSTRACT

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This study aims to determine how the Accounting Information System (AIS) security controls on state-owned enterprises in practice and determine whether different types of enterprises and different positions affect the implementation of AIS security controls on state-owned enterprises. This type of research was survey research. Questionnaire used as a method to collect data. There were 27 state-owned enterprises as object of the research, but only 20 state-owned enterprises that include the criteria.

The primary data obtained from questionnaires distributed to AIS end-users on state-owned enterprises by 40 respondents. Kruskal-Wallis test was used to test hypotheses and reliability test was used to assess the accuracy of the questionnaire.

The results of this study indicate that there were some AIS security controls still to be improved to increase protection against AIS on state-owned enterprises. Some recommendations were given for improving the AIS security controls on state-owned enterprises in the future. There are some differences in the implementation of AIS security controls in different business sectors. There were no significant differences in the application of security control procedures for AIS in different respondents's positions.

Keywords: security threats, information system security, accounting information system, information technology, information system security controls, Indonesia state-owned enterprises.